

SENATE BILL 2439

By Bryson

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 4, Part 17, relative to privilege taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-1702, is amended by adding the following language as a new subsection thereto:

(d) The tax levied by this section shall not apply to a speech pathologist who presents to the department of revenue a sworn affidavit attesting that the person is employed by a public school and works less than thirty (30) hours per week. An affidavit must be presented each year to the department for such speech pathologist to be exempt from the tax levied by this section.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.